

EXHIBIT 16

Michael, Charles

Subject: Leeds Holdings Ongoing Advice

-----Original Message-----

From: Robert Leeds <rleeds@silarcapital.com>
Sent: Monday, April 5, 2021 10:32 AM
To: Eugene Sullivan <esullivan@theiagroupinc.com>
Cc: Robert Leeds <rleeds@silarcapital.com>
Subject: Leeds Holdings Ongoing Advice

Dear Gene:

I hope you had a nice Easter and the Judge and family are all doing well.

As a follow-up to our phone call, I have not been and no longer will be invoicing Theia monthly, under the oral understanding between John Gallagher and myself, for the periodic consulting advice provided to Theia.

Notwithstanding, as both, a co-lender to the company and as one who believes in the vision , I certainly continue to want to see the company succeed and my door remains open.

Best - Rob

Robert L. Leeds
Leeds Holdings